

INSTRUCTIONS FOR CONVENIENCE CHECK WORKSHEET

DO NOT REPORT ANY CONVENIENCE CHECKS THAT YOU HAVE ALREADY REPORTED IN THE 1099 TAX REPORTING PROGRAM

1. This worksheet is used to capture Convenience Checks written for "services" during each calendar year. Do not include checks written for products. We are only reporting checks written for services. Likewise, do not include checks written to Merchants that are federal tax exempt. If the Merchant states they are federal tax exempt, then the Merchant needs to provide you with a copy of the letter from the IRS that states they are federal tax exempt.
2. The last day to accept the spreadsheets is December 31, 2003.
3. The spreadsheet was created in Microsoft Excel. When you open the file, you should see two tabs at the bottom of the screen. The first tab is the Sample Worksheet. This includes examples of the type of data needed. The second tab is the actual worksheet.
4. Each worksheet contains room to report 12 checks. Please try to keep check data written to the same Merchant on the same worksheet. ALL FIELDS ARE MANDATORY UNLESS OTHERWISE NOTED.
5. If you are filling out the worksheet manually, please print legibly.
6. After you have completed your worksheet, you may FAX it or send it via email to the following address:

FAX Number: (614) 693-5452 or DSN 869-5452.

Email: cco.checks@dfas.mil

7. Field Definitions:

The following is the list of definitions for each field on the worksheet. Next to each Field Name is a number. This number represents the maximum number of characters for that field.

Please be sure to adhere to the maximum field lengths, because the data will ultimately be entered into the 1099 Tax Reporting Program.

AGENCY PROGRAM COORDINATOR (APC) NAME - 30

The name of the person in the Agency who is responsible for the coordination and approval of Convenience Check Accounts. Enter both the first and last name in this field.

APC PHONE NUMBER - 15

The phone number including area code where the APC can be reached.

APC EMAIL ADDRESS - 40

The email address assigned to an APC.

CONVENIENCE CHECK ACCOUNT NUMBER - 18

The Account Number assigned by the bank for the convenience checking account.

ACCOUNT HOLDER NAME (YOUR NAME) - 30

The name of the person approved by the bank to hold a convenience checking account. Enter both the first name and last name in this field.

ACCOUNT HOLDER PHONE NUMBER - 15

The phone number where the Account Holder can be reached.

ACCOUNT HOLDER EMAIL ADDRESS - 40

The email address assigned to the Account Holder.

ACCOUNT HOLDER FAX NUMBER - 15

The FAX number that the Account Holder uses to receive faxes.

TRANSACTION CHECK NUMBER - 10

The three or four-digit number appearing in the upper right-hand corner of the check.

TRANSACTION DATE - 8

The date in MMDDYY format that the check was written.

TRANSACTION ITEM DESCRIPTION - 31

A brief description of what the check was written for.

TRANSACTION CHECK AMOUNT - 11

The amount in dollars and cents that the check was written for.

TRANSACTION PAYMENT TO NON-EMPLOYEE COMPENSATION

If the Category matches the description for Nonemployee Compensation place a "Y" in the block.

If the Category does not match the description for Nonemployee Compensation, place an "N" in the block.

The **"Nonemployee Compensation"** category is generally used when the following three conditions are met (three apply to government agency reporting):

1. You made the payment to someone who is not your employee
2. You made the payment for services in the course of your trade or business
3. You made the payment to an individual, partnerships, estate, or corporation (any amount)

****** Please note: The category, "Nonemployee Compensation", is the one most often used.******

TRANSACTION PAYMENT FOR RENT

If the Category matches the description for Rent, place a "Y" in the block.

If the Category does not match the description for Rent, place an "N" in the block.

The **"Rent"** category is generally for:

1. Real estate rentals paid for office space (unless paid to a real estate agent)
2. Machine rental (e.g., renting a bulldozer to level your parking lot)
3. Pasture rental (e.g., farmers paying for the use of grazing land)

4. Coin-operated amusements or the amusement space
5. Booth rental
6. Parking space rental

TRANSACTION PAYMENT FOR MEDICAL EXPENSE

If the Category matches the description for Medical Expense, place a "Y" in the block.

If the Category does not match the description for Medical Expense, place an "N" in the block.

The **"Medical and Health Care"** category is generally used for:

1. **Payments to persons providing health care services often including charges for injections, drugs, dentures, and similar items.**

MERCHANT/SOLE PROPRIETOR TAXPAYER ID NUMBER - 9

The Taxpayer ID Number (TIN) assigned to the Merchant or Sole Proprietor by the IRS. A TIN can be either an Employer Identification Number (EIN) or Social Security Number (SSN). The TIN is 9 digits.

MERCHANT LEGAL NAME - 30

The name under which the vendor is doing business. This name must be the legal business name used by the vendor when filing tax returns to the Internal Revenue Service (IRS). For example, Bill's Office Supplies is legally Bill Martin Office Supplies Incorporated. In this example, the Merchant Name entered should be: Bill Martin Office Supplies Inc.

If the legal Merchant is a Sole Proprietor, you must also complete the Sole Proprietor fields by entering the owner's name, for instance, John A. Smith.

Obtain this information directly from the Merchant.

MERCHANT MAILING ADDRESS - 60

The street location, post office box or other mailing address of the Merchant. This needs to be the address that the Merchant has on file with the IRS.

MERCHANT CITY - 20

The city name of the business address.

MERCHANT STATE - 2

The two-digit abbreviation of the state in the business address.

MERCHANT ZIP CODE - 9

The nine digit-zip code in the business address. Five digit-zip is acceptable.

SOLE PROPRIETOR FIRST NAME - 20

The first name of the individual who owns the business.

SOLE PROPRIETOR MIDDLE INITIAL - 1

The middle initial of the individual who owns the business. When entering a Sole Proprietor name, the middle initial is optional.

SOLE PROPRIETOR LAST NAME - 20

The last name of the individual who owns the business.